

Fiscal Entities

Fiscal Entities

	Budget	FTEs
Computer Repair & Repl.	3,785,591	12.0
Contingencies	6,064,196	0.0
Exhibition Hall Fund	1,910,565	0.0
Insurance Reserves	7,006,408	0.0
Special Funding Sources	19,611,554	0.0
Transfers and Pass Throughs	32,957,418	0.0
Tourism Promotion Fund	1,785,000	0.0
Total	73,120,732	12.0

.07% of all county positions reside in the Fiscal Entities function. The \$73.1 million budget represents 9% of the total County budget for 2005-2006.

Summary

The Fiscal Entities category generally includes budgets that exist for accounting purposes, and that do not represent real operating entities or programs. The only exception to this is the Computer Repair and Replacement Fund. The fund is funded by per computer charges assessed to all county departments based on the number of PCs. In addition to funding regular computer replacement, the fund also funds 12 Technicians that are vested with maintenance of the county PCs.

The largest share of expenditures in this category is made up of internal transfers. Internal transfers represent transfer of money from one fund to another, rather than operating expenditures.

Current Issues

At the present time, the County's general liability reserve appears to be funded on an actuarially sound basis. Other insurance reserves, including unemployment and industrial insurance, appear to be funded at levels sufficient to meet anticipated needs.

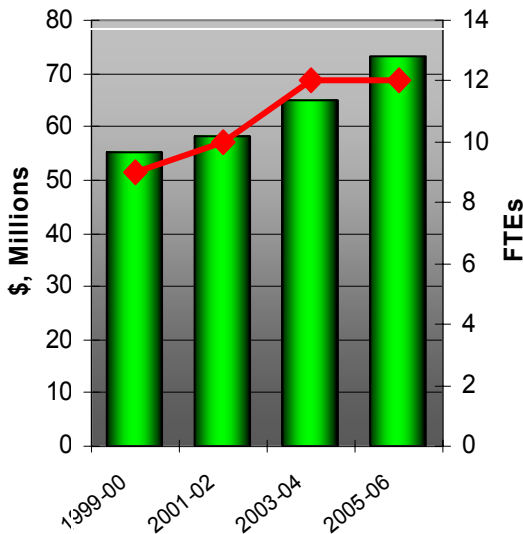
During the 1999-2000 budget hearing, the Board of County Commissioners enacted the Criminal Justice Act (CJA) 0.1% Sales Tax to take effect in 1999. One condition of the additional sales tax was that the proceeds be placed in a separate fund where they could be independently tracked. The CJA 0.1% Sales Tax budget consists of an operating transfer to the General Fund where it is used to partially offset for Law & Justice purposes. The 2005-06 budget continues this practice.

Contingencies are earmarked for specific purposes. Contingencies in 2005-06 budget mostly include budgetary allocation for union contract settlements that are anticipated to take place during 2005-2006 biennium. Transfers also include operating support by the General Fund provided to different county functions, such as Community Development, Public Health, Geographic Information System, and Community Services among others.

General Fund support for the Department of Public Health prior to 2005-06 was accounted for in the General Government Function. Transfer to the Department of Public Health is budgeted in the current biennium in the Fiscal Entities function to maintain consistency of budgeting practices.

Two new funds are being created by the 2005-06 Budget: the Tourism Promotion Fund and the Exhibition Hall Dedicated Revenue Fund. Both funds belong to the Fiscal Entities function. The Tourism Promotion Fund is funded by the county's share of the newly approved \$2/night excise tax on hotel stay. The first revenues are expected to be received by the county in 2005.

Staffing and Spending



CJA 0.1% Sales Tax

\$5,404,700

Department Detail:

CJA 0.1% Sales Tax

\$5,404,700

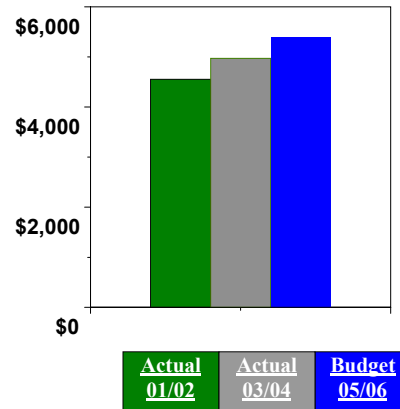
This department collects the CJA 0.1% Sales Tax. This tax was enacted starting 1999. The tax is dedicated to Criminal Justice expenditures. Of the revenues collected from the sales tax, 10% is dedicated to the Early Intervention Department in the General Fund for the purpose of reducing Juvenile crime.

Department Goals

- Collect Sales Tax for Criminal Justice and distribute for Criminal Justice purposes

<u>Department Expenditures</u>	<u>Actual 2001/2002</u>	<u>Actual 2003/2004</u>	<u>Budget 2005/2006</u>
Transfers	\$4,551,964	\$4,969,796	\$5,404,700
Dept Total:	\$4,551,964	\$4,969,796	\$5,404,700
%Change from previous		9.18%	8.75%
<u>Staffing (FTE's)</u>	<u>Actual 2001/2002</u>	<u>Actual 2003/2004</u>	<u>Budget 2005/2006</u>
Full Time Equivalents	0.00	0.00	0.00

Expenditure History (\$ in thousands)



<u>Program Expenditures</u>	<u>Actual 2001/2002</u>	<u>Actual 2003/2004</u>	<u>Budget 2005/2006</u>
CJA 0.1% Sales Tax	\$4,551,964	\$4,969,796	\$5,404,700
Dept Total:	\$4,551,964	\$4,969,796	\$5,404,700
%Change from previous period:		9.18%	8.75%

Program Detail:

CJA 0.1% Sales Tax

\$5,404,700

This program collects the CJA 0.1% Sales Tax. This tax was enacted starting 1999. The tax is dedicated to Criminal Justice expenditures. Of the revenues collected from the sales tax, 10% is dedicated to the Early Intervention Department in the General Fund for the purpose of reducing Juvenile crime.

Computer Repair & Replacement

\$3,785,591

Technology Equipment Repair & Replacement

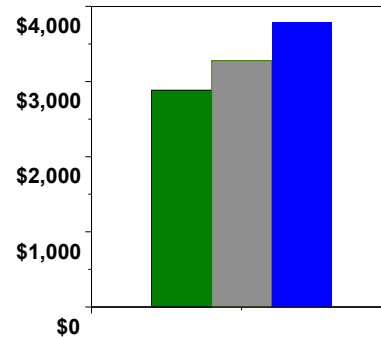
\$3,785,591

The Technology Equipment Repair and Replacement Fund (TERR) facilitates the maintenance, repair and eventual replacement of all county desktop computer systems, software, and printers. Revenue supporting this activity are generated through a cost-based, per PC rate charged to participating departments.

Department Goals

- Facilitate the acquisition and maintenance of PCs and peripheral equipment.

Expenditure History (\$ in thousands)



Actual 01/02	Actual 03/04	Budget 05/06
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Department Expenditures	Actual 2001/2002	Actual 2003/2004	Budget 2005/2006
Salaries, Regular	\$956,333	\$1,474,525	\$1,575,002
Benefits	\$179,774	\$304,447	\$494,699
Allowances	\$252	\$385	\$500
Overtime/Comp Time	\$30,811	\$68,769	\$81,000
Supplies	\$1,429,148	\$1,036,430	\$1,353,182
Temporary Services	\$26,710	\$49,393	\$57,100
Professional Services	\$27,346	\$24,033	\$12,200
Travel and Training	\$11,345	\$35,382	\$30,300
Other Services	\$35,473	\$86,140	\$57,200
Internal Charges	\$189,645	\$194,574	\$124,408
Capital Expenditures	\$0	\$5,940	\$0

Dept Total: \$2,886,837 \$3,280,019 \$3,785,591

%Change from previous 13.62% 15.41%

Staffing (FTE's)	Actual 2001/2002	Actual 2003/2004	Budget 2005/2006
Full Time Equivalents	9.00	12.00	12.00

Program Expenditures	Actual 2001/2002	Actual 2003/2004	Budget 2005/2006
Countywide	\$12,599	\$54,320	\$65,900
Desktop Training			
Desktop	\$1,584,152	\$1,193,435	\$1,401,576
Equipment Repair & Replacement			
Desktop Support	\$1,249,589	\$1,992,824	\$2,290,215
New Equipment	\$14,333	\$39,798	\$27,900
Old program	\$26,164	\$0	\$0

Dept Total: \$2,886,837 \$3,280,377 \$3,785,591

%Change from previous period: 13.63% 15.40%

Department Detail:

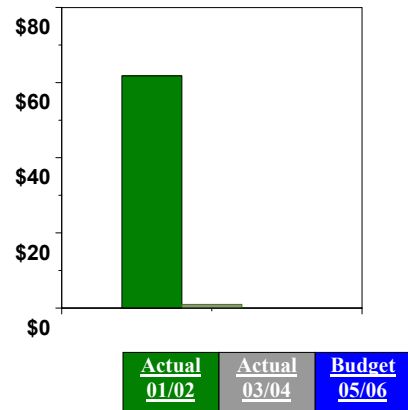
Data Processing --General Government

\$0

Data Processing --General Government

<u>Department Expenditures</u>	<u>Actual 2001/2002</u>	<u>Actual 2003/2004</u>	<u>Budget 2005/2006</u>
Salaries, Regular	\$32,667	\$0	\$0
Other Services	\$29,109	\$961	\$0
<u>Dept Total:</u>	<u>\$61,776</u>	<u>\$961</u>	<u>\$0</u>
<u>%Change from previous</u>		<u>-98.44%</u>	<u>-100.00%</u>
<u>Staffing (FTE's)</u>	<u>Actual 2001/2002</u>	<u>Actual 2003/2004</u>	<u>Budget 2005/2006</u>
Full Time Equivalents	0.00	0.00	0.00

Expenditure History (\$ in thousands)



<u>Program Expenditures</u>	<u>Actual 2001/2002</u>	<u>Actual 2003/2004</u>	<u>Budget 2005/2006</u>
Data Processing -- General Government	\$61,776	\$961	\$0
<u>Dept Total:</u>	<u>\$61,776</u>	<u>\$961</u>	<u>\$0</u>
<u>%Change from previous period:</u>		<u>-98.44%</u>	<u>-100.00%</u>

Program Detail:

Countywide Desktop Training

\$65,900

Provide desktop training opportunities for all County staff.

Program Detail:

New Equipment

\$27,900

Program Detail:

Desktop Support

\$2,290,215

Staffing costs for MLTs [Micro-Lan Technicians] who provide frontline customer support to user departments.

Program Detail:

Desktop Equipment Repair & Replacement

\$1,401,576

Provide repair, replacement, maintenance, upgrades [hardware] for PCs.

Objectives: To maintain desktop computer equipment used by County employees in a cost-efficient manner while staying current with needed technology changes.

<u>Performance Measures</u>	<u>Actual 1999/2000</u>	<u>Actual 2001/2002</u>	<u>Actual 2003/2004</u>	<u>Forecast 2005/2006</u>
<u>Demand Indicators</u>				
Number of County desktop and laptop computers	1,200	0	1,250	0
<u>Workload Measures</u>				
Upgrade operating systems on all PCs & servers.	1,100	1,300	0	0

Contingencies

\$6,064,196

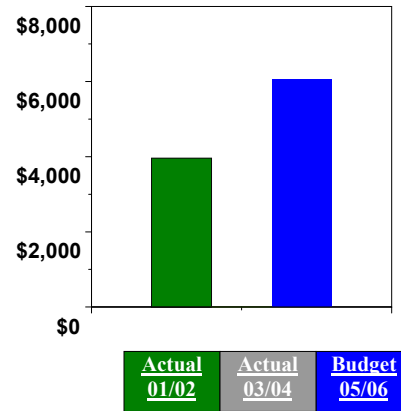
Department Detail:

Contingencies

\$6,064,196

This budget represents the General Fund's reserves for unanticipated expenditures during the year. With the exception of the "expendable contingency" (see below), using these funds requires Board approval through the supplemental appropriation process.

Expenditure History (\$ in thousands)



<u>Department Expenditures</u>	<u>Actual 2001/2002</u>	<u>Actual 2003/2004</u>	<u>Budget 2005/2006</u>
Salaries, Regular	\$0	\$0	\$2,900,000
Benefits	-\$25	\$0	\$2,746,126
Allowances	\$0	\$0	\$0
Supplies	\$9,512	\$0	\$0
Temporary Services	\$9,209	\$0	\$0
Professional Services	\$95,919	\$0	\$418,070
Travel and Training	\$522	\$0	\$0
Other Services	\$4,954	\$0	\$0
Transfers	\$3,842,769	\$0	\$0
Debt Service and Interest	\$0	\$0	\$0

Dept Total: \$3,962,860 **\$0** **\$6,064,196**

%Change from previous **-100.00%** **0.00%**

<u>Staffing (FTE's)</u>	<u>Actual 2001/2002</u>	<u>Actual 2003/2004</u>	<u>Budget 2005/2006</u>
Full Time Equivalents	1.00	0.00	0.00

<u>Program Expenditures</u>	<u>Actual 2001/2002</u>	<u>Actual 2003/2004</u>	<u>Budget 2005/2006</u>
Expendable Contingency	-\$25	\$0	\$6,064,196
General Contingency	\$3,962,885	\$0	\$0

Dept Total: \$3,962,860 **\$0** **\$6,064,196**
%Change from previous period: -100.00% **0.00%**

Program Detail:

General Contingency

\$0

The General Contingency Account reflects ongoing revenues reserved during the budget process to allow for unspecified unanticipated costs during the ensuing year.

Program Detail:

Expendable Contingency

\$6,064,196

This Expendable Contingency includes a reserve for the payment of prior-year costs (necessary because County appropriations lapse annually) and for reimbursement of certain grant interest.

Exhibition Hall Dedicated Revenue Fund

\$1,910,565

Department Detail:

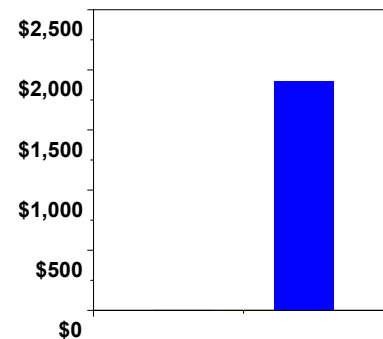
Exhibition Hall Dedicated Revenue Fund

\$1,910,565

This is a Exhibition Hall Dedicated Revenue Fund

<u>Department</u> <u>Expenditures</u>	<u>Actual</u> <u>2001/2002</u>	<u>Actual</u> <u>2003/2004</u>	<u>Budget</u> <u>2005/2006</u>
Transfers	\$0	\$0	\$1,910,565
Dept Total:	\$0	\$0	\$1,910,565
%Change from previous		0.00%	0.00%
<u>Staffing</u> <u>(FTE's)</u>	<u>Actual</u> <u>2001/2002</u>	<u>Actual</u> <u>2003/2004</u>	<u>Budget</u> <u>2005/2006</u>
Full Time Equivalents	0.00	0.00	0.00

Expenditure History (\$ in thousands)



<u>Actual</u> <u>01/02</u>	<u>Actual</u> <u>03/04</u>	<u>Budget</u> <u>05/06</u>

<u>Program</u> <u>Expenditures</u>	<u>Actual</u> <u>2001/2002</u>	<u>Actual</u> <u>2003/2004</u>	<u>Budget</u> <u>2005/2006</u>
Exhibition Hall Dedicated Revenue Fund	\$0	\$0	\$1,910,565
Dept Total:	\$0	\$0	\$1,910,565
%Change from previous period:		0.00%	0.00%

Program Detail:

Exhibition Hall Dedicated Revenue Fund

\$1,910,565

This is a Exhibition Hall Dedicated Revenue Fund

Insurance Reserves

\$7,006,408

Department Detail:

Retirement Reserve

\$1,406,524

LEOFF medical reimbursement and medical insurance payments.

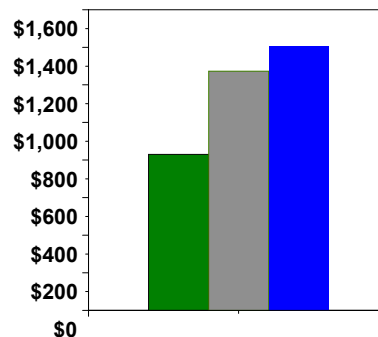
Department Goals

- To administer the LEOFF I disability/retirement system in accordance with the State Laws 1969, 1st Extraordinary Session, Chapter 209.

<u>Department Expenditures</u>	<u>Actual 2001/2002</u>	<u>Actual 2003/2004</u>	<u>Budget 2005/2006</u>
Benefits	\$829,935	\$1,272,981	\$1,406,524
Transfers	\$0	\$0	\$0
Debt Service and Interest	\$0	\$228	\$0
<u>Dept Total:</u>	<u>\$829,935</u>	<u>\$1,273,209</u>	<u>\$1,406,524</u>
<u>%Change from previous</u>		<u>53.41%</u>	<u>10.47%</u>

<u>Staffing (FTE's)</u>	<u>Actual 2001/2002</u>	<u>Actual 2003/2004</u>	<u>Budget 2005/2006</u>
Full Time Equivalents	0.00	0.00	0.00

Expenditure History (\$ in thousands)



<u>Actual 01/02</u>	<u>Actual 03/04</u>	<u>Budget 05/06</u>
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<u>Program Expenditures</u>	<u>Actual 2001/2002</u>	<u>Actual 2003/2004</u>	<u>Budget 2005/2006</u>
Retirement Reserve	\$829,935	\$1,273,209	\$1,406,524
<u>Dept Total:</u>	<u>\$829,935</u>	<u>\$1,273,209</u>	<u>\$1,406,524</u>
<u>%Change from previous period:</u>		<u>53.41%</u>	<u>10.47%</u>

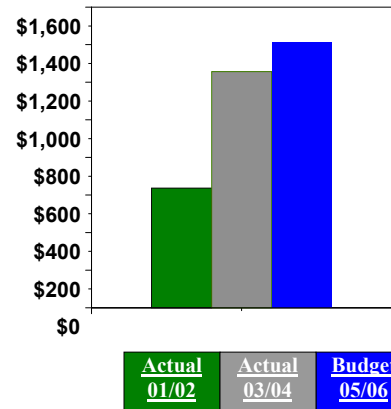
Department Detail:

Unemployment Insurance

\$1,414,350

Clark County is self-insured for unemployment compensation. This budget reflects unemployment payments made by the County from its Unemployment Insurance Reserve Fund.

Expenditure History (\$ in thousands)



<u>Department Expenditures</u>	<u>Actual 2001/2002</u>	<u>Actual 2003/2004</u>	<u>Budget 2005/2006</u>
Benefits	\$316,642	\$442,370	\$400,000
Transfers	\$320,000	\$814,349	\$1,014,350
Dept Total:	\$636,642	\$1,256,719	\$1,414,350
%Change from previous		97.40%	12.54%
<u>Staffing (FTE's)</u>	<u>Actual 2001/2002</u>	<u>Actual 2003/2004</u>	<u>Budget 2005/2006</u>
Full Time Equivalents	0.00	0.00	0.00

<u>Program Expenditures</u>	<u>Actual 2001/2002</u>	<u>Actual 2003/2004</u>	<u>Budget 2005/2006</u>
Unemployment Compensation	\$636,642	\$1,256,719	\$1,414,350
Dept Total:	\$636,642	\$1,256,719	\$1,414,350
%Change from previous period:		97.40%	12.54%

Department Detail:

General Liability Reserve

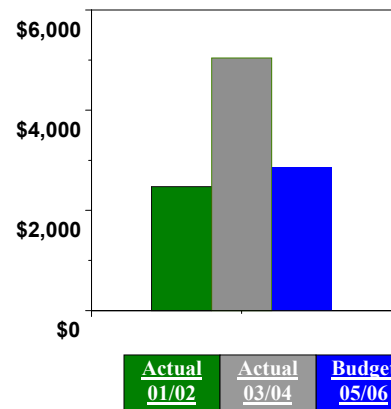
\$2,860,084

The County is self-insured for general liability. This budget represents payment of liability claims, payments for insurance on County buildings, and support for 50% of the cost of the County's Risk Management department. The General Liability Reserve fund is financed with contributions from the General Fund and other County funds on the basis of estimated liability risk. The County is funding its liability reserve at an actuarial sound level.

Department Goals

- This program investigates and concludes self-insured liability claims against the county. Also, it negotiates the purchase of property insurance for the county.

Expenditure History (\$ in thousands)



<u>Department Expenditures</u>	<u>Actual 2001/2002</u>	<u>Actual 2003/2004</u>	<u>Budget 2005/2006</u>
Salaries, Regular	-\$1,917,774	\$0	\$0
Supplies	\$0	\$210	\$1,400
Professional Services	\$198,633	\$161,907	\$113,000
Travel and Training	\$5,358	\$757	\$12,000
Other Services	\$2,068,184	\$2,095,453	\$2,599,870
Transfers	\$2,121,246	\$2,783,814	\$133,814
Dept Total:	\$2,475,646	\$5,042,141	\$2,860,084
%Change from previous		103.67%	-43.28%
<u>Staffing (FTE's)</u>	<u>Actual 2001/2002</u>	<u>Actual 2003/2004</u>	<u>Budget 2005/2006</u>
Full Time Equivalents	0.00	0.00	0.00

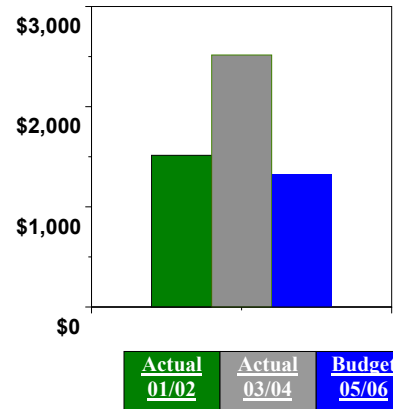
<u>Program Expenditures</u>	<u>Actual 2001/2002</u>	<u>Actual 2003/2004</u>	<u>Budget 2005/2006</u>
General Liability	\$2,475,646	\$5,042,141	\$2,860,084
Dept Total:	\$2,475,646	\$5,042,141	\$2,860,084
%Change from previous period:		103.67%	-43.28%

Department Detail:**Industrial Insurance****\$1,325,450**

Clark County is self-insured for workers' compensation. This budget reflects the cost of workers' compensation payments made by the County from its Industrial Insurance Reserve Fund. In addition, the fund contributes 50% of the cost of the County's Risk Management department. Finally, administrative payments to the State are included.

Department Goals

- This program is to obtain proper and efficient medical treatment for insured employees.

Expenditure History (\$ in thousands)

<u>Department Expenditures</u>	<u>Actual 2001/2002</u>	<u>Actual 2003/2004</u>	<u>Budget 2005/2006</u>
Salaries, Regular	\$5,793	\$0	\$0
Benefits	\$309,106	\$949,434	\$201,584
Overtime/Comp Time	\$19,999	\$6,714	\$16,000
Supplies	\$201	\$302	\$3,000
Professional Services	\$318,883	\$667,092	\$281,120
Other Services	\$507,403	\$681,409	\$400,000
Transfers	\$353,088	\$211,873	\$423,746

Dept Total: **\$1,514,472** **\$2,516,824** **\$1,325,450**

%Change from previous **66.18%** **-47.34%**

<u>Staffing (FTE's)</u>	<u>Actual 2001/2002</u>	<u>Actual 2003/2004</u>	<u>Budget 2005/2006</u>
Full Time Equivalents	0.00	0.00	0.00

<u>Program Expenditures</u>	<u>Actual 2001/2002</u>	<u>Actual 2003/2004</u>	<u>Budget 2005/2006</u>
Industrial Insurance	\$1,514,472	\$2,516,824	\$1,325,450
<u>Dept Total:</u>	<u>\$1,514,472</u>	<u>\$2,516,824</u>	<u>\$1,325,450</u>
<u>%Change from previous period:</u>	<u>66.18%</u>	<u>-47.34%</u>	

Program Detail:**Retirement Reserve****\$1,406,524**

LEOFF medical reimbursement and medical insurance payments.

Objectives: To effectively and efficiently administer the medical disability and reimbursement program for the LEOFF I members of the Clark County Sheriff's Office

Program Detail:**Unemployment Compensation****\$1,414,350**

Clark County is self-insured for unemployment compensation. This budget reflects unemployment payments made by the County from its Unemployment Insurance Reserve Fund. Unemployment contributions are set at .5% of salary expenditures.

Objectives: Control and manage the county's expenditures toward unemployment insurance

Program Detail:**General Liability****\$2,860,084**

This budget represents payment of liability claims, payments for insurance on County buildings, and support for 50% of the cost of the County's Risk Management department. The General Liability Reserve fund is financed with contributions from the General Fund and other County funds on the basis of estimated liability risk. The County is funding its liability reserve at an actuarially sound level.

Objectives: To insure that all just claims are settled and others are defended. Also to insure that all county property and assets are protected from loss.

Program Detail:**Industrial Insurance****\$1,325,450**

Clark County is self-insured for workers' compensation. This budget reflects the cost of workers' compensation payments made by the County from its Industrial Insurance Reserve Fund. In addition, the fund contributes 50% of the cost of the County's Risk Management department. Finally, administrative payments to the State are included.

Objectives: To return employees to a productive status as soon as practical.

Special Funding Sources

\$14,206,854

Department Detail:

Auditor's O&M

\$651,400

This budget represents a State-mandated program to fund the preservation of public records and documents. The preservation effort

Department Goals

- Enhance preservation and access to public records.

<u>Department Expenditures</u>	<u>Actual 2001/2002</u>	<u>Actual 2003/2004</u>	<u>Budget 2005/2006</u>
Supplies	\$22,741	\$46,045	\$28,000
Temporary Services	\$45,476	\$41,228	\$0
Professional Services	\$218,146	\$183,122	\$245,000
Other Services	\$43,108	\$35,318	\$68,100
Internal Charges	\$0	\$0	\$0
Transfers	\$0	\$0	\$0
Capital Expenditures	\$154,796	\$96,300	\$310,300
Dept Total:	\$484,268	\$402,014	\$651,400

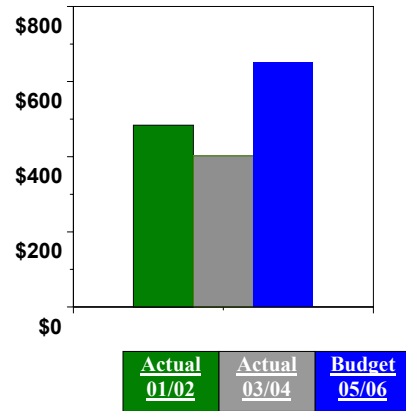
%Change from previous

-16.99%

62.03%

<u>Staffing (FTE's)</u>	<u>Actual 2001/2002</u>	<u>Actual 2003/2004</u>	<u>Budget 2005/2006</u>
Full Time Equivalents	0.00	0.00	0.00

Expenditure History (\$ in thousands)



<u>Program Expenditures</u>	<u>Actual 2001/2002</u>	<u>Actual 2003/2004</u>	<u>Budget 2005/2006</u>
Auditor's O&M Fund	\$484,268	\$402,014	\$651,400
Dept Total:	\$484,268	\$402,014	\$651,400
%Change from previous period:		-16.99%	62.03%

Department Detail:

Clerk's Imaging

\$83,142

Document imaging is fast becoming a typical business practice for most companies. The clerk's office began its imaging project in 1998. Documents filed with the clerk's office are now scanned into the computer enabling instant retrieval and document preservation.

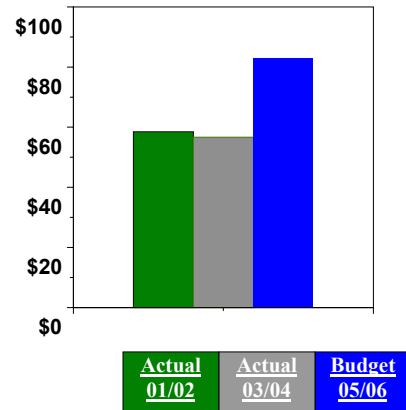
Department Goals

- Preservation of documents through use of technology

<u>Department Expenditures</u>	<u>Actual 2001/2002</u>	<u>Actual 2003/2004</u>	<u>Budget 2005/2006</u>
Supplies	\$1,621	\$7,085	\$5,422
Professional Services	\$4,179	\$0	\$0
Other Services	\$41,399	\$49,602	\$77,720
Transfers	\$11,289	\$0	\$0
Dept Total:	\$58,488	\$56,687	\$83,142
%Change from previous		-3.08%	46.67%

<u>Staffing (FTE's)</u>	<u>Actual 2001/2002</u>	<u>Actual 2003/2004</u>	<u>Budget 2005/2006</u>
Full Time Equivalents	0.00	0.00	0.00

Expenditure History (\$ in thousands)



<u>Program Expenditures</u>	<u>Actual 2001/2002</u>	<u>Actual 2003/2004</u>	<u>Budget 2005/2006</u>
Imaging Project	\$58,488	\$56,687	\$83,142
Dept Total:	\$58,488	\$56,687	\$83,142
%Change from previous period:		-3.08%	46.67%

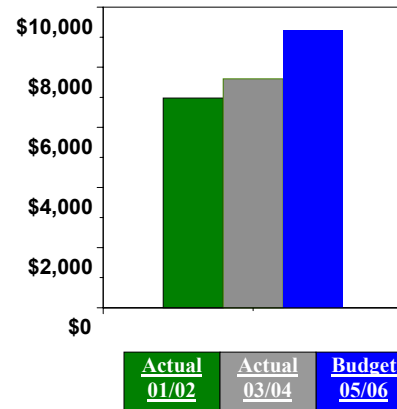
Department Detail:

Special Law Enforcement Fund

\$9,238,242

This budget accounts for the .2% sales tax levy dedicated to law enforcement. Funds received by the Special Law Enforcement Fund are used to support deputy sheriffs and related costs in the Sheriff's Office.

Expenditure History (\$ in thousands)



<u>Department Expenditures</u>	<u>Actual 2001/2002</u>	<u>Actual 2003/2004</u>	<u>Budget 2005/2006</u>
Transfers	\$6,978,188	\$7,616,504	\$9,238,242
Dept Total:	\$6,978,188	\$7,616,504	\$9,238,242
%Change from previous		9.15%	21.29%
<u>Staffing (FTE's)</u>	<u>Actual 2001/2002</u>	<u>Actual 2003/2004</u>	<u>Budget 2005/2006</u>
Full Time Equivalents	0.00	0.00	0.00

<u>Program Expenditures</u>	<u>Actual 2001/2002</u>	<u>Actual 2003/2004</u>	<u>Budget 2005/2006</u>
Special Law Enforcement (.2%)	\$6,978,188	\$7,616,504	\$9,238,242
Dept Total:	\$6,978,188	\$7,616,504	\$9,238,242
%Change from previous period:		9.15%	21.29%

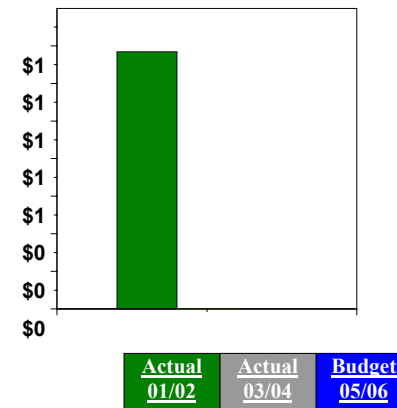
Department Detail:

Special Purpose Paths

\$0

This budget accounts for one-half of one percent of the Motor Vehicle Fuel Tax which is dedicated by state law to the construction of special purpose paths.

Expenditure History (\$ in thousands)



<u>Department Expenditures</u>	<u>Actual 2001/2002</u>	<u>Actual 2003/2004</u>	<u>Budget 2005/2006</u>
Transfers	\$1,369	\$0	\$0
Dept Total:	\$1,369	\$0	\$0
%Change from previous		-100.00%	0.00%
<u>Staffing (FTE's)</u>	<u>Actual 2001/2002</u>	<u>Actual 2003/2004</u>	<u>Budget 2005/2006</u>
Full Time Equivalents	0.00	0.00	0.00

<u>Program Expenditures</u>	<u>Actual 2001/2002</u>	<u>Actual 2003/2004</u>	<u>Budget 2005/2006</u>
Special Purpose Path	\$1,369	\$0	\$0
Dept Total:	\$1,369	\$0	\$0
%Change from previous period:		-100.00%	0.00%

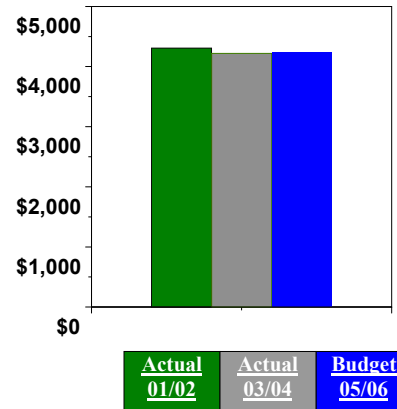
Department Detail:

CRCA 911 Tax Fund

\$4,234,070

This budget reflects receipts from the telephone tax dedicated to capital improvements in the area of 911 emergency dispatch and communications. These funds are passed through a County fund to the Clark Regional Communications Agency (CRCA) for expenditure.

Expenditure History (\$ in thousands)



<u>Department</u> <u>Expenditures</u>	<u>Actual</u> <u>2001/2002</u>	<u>Actual</u> <u>2003/2004</u>	<u>Budget</u> <u>2005/2006</u>
Transfers	\$4,284,238	\$4,183,934	\$4,177,666
Debt Service and Interest	\$22,848	\$37,605	\$56,404
<u>Dept Total:</u>	<u>\$4,307,086</u>	<u>\$4,221,538</u>	<u>\$4,234,070</u>
<u>%Change from previous</u>		<u>-1.99%</u>	<u>0.30%</u>

<u>Staffing</u> <u>(FTE's)</u>	<u>Actual</u> <u>2001/2002</u>	<u>Actual</u> <u>2003/2004</u>	<u>Budget</u> <u>2005/2006</u>
Full Time Equivalents	0.00	0.00	0.00

<u>Program</u> <u>Expenditures</u>	<u>Actual</u> <u>2001/2002</u>	<u>Actual</u> <u>2003/2004</u>	<u>Budget</u> <u>2005/2006</u>
CRCA 911 Tax (Telephone)	\$4,307,086	\$4,221,538	\$4,234,070
<u>Dept Total:</u>	<u>\$4,307,086</u>	<u>\$4,221,538</u>	<u>\$4,234,070</u>
<u>%Change from previous period:</u>		<u>-1.99%</u>	<u>0.30%</u>

Program Detail:

Auditor's O&M Fund

\$651,400

The Auditor's O&M fund represents a State-mandated program to fund the preservation of public records and documents. The preservation efforts are financed by a surcharge imposed on recording fees. The program is under the auspices of the County Auditor.

Program Detail:

Imaging Project

\$83,142

To provide customers of the clerk's office quick and easy access to court documents by the touch of a keystroke. This is done with the use of an electronic imaging system that the clerk's office has been using for four years. The system is called Liberty. Now instead of passing documents desk to desk for processing, the documents are scanned into the computer and then routed to the appropriate person or agency.

<u>Performance Measures</u>	<u>Actual</u> <u>1999/2000</u>	<u>Actual</u> <u>2001/2002</u>	<u>Actual</u> <u>2003/2004</u>	<u>Forecast</u> <u>2005/2006</u>
<u>Demand Indicators</u>				
Requests for copies of documents and document information.	0	0	146,000	0
<u>Workload Measures</u>				
Documents available for viewing within two days.	0	2	2	2

Program Detail:

Special Law Enforcement (.2%)

\$9,238,242

This budget accounts for the .2% sales tax levy dedicated to law enforcement. Funds received by the Special Law Enforcement Fund are used to support deputy sheriffs and related costs in the Sheriff's Office.

Program Detail:

Special Purpose Path

\$0

This budget accounts for one-half of one percent of the Motor Vehicle Fuel Tax which is dedicated by state law to the construction of special purpose paths.

Program Detail:

CRCA 911 Tax (Telephone)

\$4,234,070

This budget reflects receipts from the telephone tax dedicated to capital improvements in the area of 911 emergency dispatch and communications. These funds are passed through a County fund to the Clark Regional Communications Agency (CRCA) for expenditure.

Tourism Promotion Fund

\$1,785,000

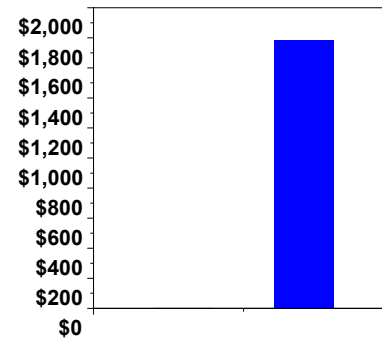
Department Detail:

Tourism Promotion Fund

\$1,785,000

This is a Tourism Promotion Fund

Expenditure History (\$ in thousands)



<u>Department</u> <u>Expenditures</u>	<u>Actual</u> <u>2001/2002</u>	<u>Actual</u> <u>2003/2004</u>	<u>Budget</u> <u>2005/2006</u>
Transfers	\$0	\$0	\$1,785,000
Dept Total:	\$0	\$0	\$1,785,000
%Change from previous		0.00%	0.00%
<u>Staffing</u> <u>(FTE's)</u>	<u>Actual</u> <u>2001/2002</u>	<u>Actual</u> <u>2003/2004</u>	<u>Budget</u> <u>2005/2006</u>
Full Time Equivalents	0.00	0.00	0.00

<u>Program</u> <u>Expenditures</u>	<u>Actual</u> <u>2001/2002</u>	<u>Actual</u> <u>2003/2004</u>	<u>Budget</u> <u>2005/2006</u>
Tourism Promotion Fund	\$0	\$0	\$1,785,000
Dept Total:	\$0	\$0	\$1,785,000
%Change from previous period:		0.00%	0.00%

Program Detail:

Tourism Promotion Fund

\$1,785,000

This is a Tourism Promotion Fund

Transfers & Pass Throughs

\$32,957,418

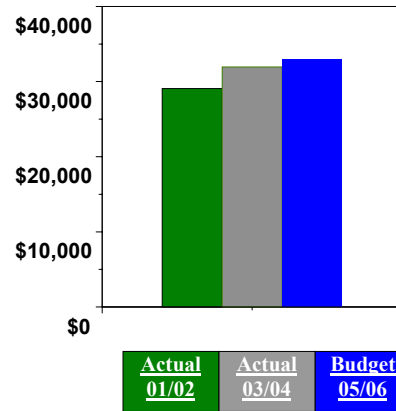
Department Detail:

Transfers & Pass Throughs

\$32,957,418

This department reflects transfers from the General Fund to other County funds and revenues from other governments which are "passed through" the General Fund to other non-County entities.

Expenditure History (\$ in thousands)



<u>Department Expenditures</u>	<u>Actual 2001/2002</u>	<u>Actual 2003/2004</u>	<u>Budget 2005/2006</u>
Other Services	\$2,793,820	\$3,117,587	\$3,342,427
Internal Charges	\$1,617,573	\$1,419,532	\$1,419,532
Transfers	\$24,661,583	\$27,396,535	\$28,195,459
Debt Service and Interest	\$0	\$0	\$0
Dept Total:	<u>\$29,072,977</u>	<u>\$31,933,654</u>	<u>\$32,957,418</u>
%Change from previous		<u>9.84%</u>	<u>3.21%</u>

<u>Staffing (FTE's)</u>	<u>Actual 2001/2002</u>	<u>Actual 2003/2004</u>	<u>Budget 2005/2006</u>
Full Time Equivalents	0.00	0.00	0.00

<u>Program Expenditures</u>	<u>Actual 2001/2002</u>	<u>Actual 2003/2004</u>	<u>Budget 2005/2006</u>
Inter-fund	\$25,618,716	\$27,443,482	\$29,114,991
Transfers			
Pass Throughs	\$3,454,260	\$4,490,172	\$3,842,427
Dept Total:	<u>\$29,072,977</u>	<u>\$31,933,654</u>	<u>\$32,957,418</u>
%Change from previous period:		<u>9.84%</u>	<u>3.21%</u>

Program Detail:

Inter-fund Transfers

\$29,114,991

This program accounts for transfers from the General Fund to other County funds. Major recurring transfers include payments for building maintenance and utilities (Facilities Management Fund), debt service (General Obligation Bond Fund), liability coverage (General Liability Reserve Fund), elections (Elections Fund), as well as the Fire Marshal and Animal Control (Planning & Code Fund).

Program Detail:

Pass Throughs

\$3,842,427

This program accounts for funds passed through the General Fund to other entities. Currently, this budget includes only the payment of 911 dispatch charges for the City of Vancouver under the terms of the VUGMA agreement.